

# Ohio Cities Income Tax Information

## Withholding Formula ►(Effective Pay Period 10, 2006)◄

1. Subtract the nontaxable biweekly Federal Health Benefits Plan payment (includes flexible spending account - health care and dependent care deductions) from the gross biweekly wages.
2. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
3. Apply the annual wages to the following guideline to determine the annual Ohio city income tax withholdings.

Compute the City Income Tax Withholding For:	State/City Codes	By Multiplying the Annual Wages By the Following Percentage:	City Tax Status (Duty Station = DS Residence=R)
Akron	39/0070	2.25	DS, R
Brecksville	39/0970	2.00	DS, R
Brook Park	39/1050	2.00	DS
Canton	39/1320	2.00	DS, R
Cincinnati	39/1610	2.10	DS, R
Cleveland	39/1680	2.00	DS, R
Columbus	39/1800	2.00	DS, R
Dayton	39/2090	2.25	DS, R
Fairview Park	39/2560	► 2.00 ◄	DS
Heath	39/3428	1.50	DS, R
Independence ( <i>voluntary</i> )	39/3670	2.00	
Kettering	39/3895	1.75	DS, R
Mansfield	39/4680	1.75	DS, R
Maumee ( <i>voluntary</i> )	39/4840	1.50	
Middleburg Hgts ( <i>voluntary</i> )	39/4970	1.75	
Newark	39/5570	1.75	DS
Oberlin	39/6140	1.90	DS, R
Sharonville	39/7450	1.50	DS, R
Springfield	39/7800	2.00	DS, R
Toledo	39/8120	2.25	DS, R
Whitehall	39/8940	2.00	DS, R
Youngstown	39/9230	2.75	DS, R

**Note:** City tax is mandatory unless otherwise indicated.

4. Divide the annual Ohio city income tax withholding by 26 to obtain the biweekly Ohio city income tax withholding.